



3013 (02-09-04)

ANNUAL REPORT

OF

Name: LODI MUNICIPAL LIGHT AND WATER UTILITY

Principal Office: 113 SOUTH MAIN STREET
LODI, WI 53555

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LODI MUNICIPAL LIGHT AND WATER UTILITY**Utility Address:** 113 SOUTH MAIN STREET

LODI, WI 53555

When was utility organized? 12/1/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS ELIZABETH FRUEH**Title:** DIRECTOR OF FINANCE**Office Address:**

113 SOUTH MAIN STREET

LODI, WI 53555

Telephone: (608) 592 - 3246**Fax Number:** (608) 592 - 3271**E-mail Address:** efrueh@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: STEVE BROKISH**Title:** PRESIDENT**Office Address:**

509 N MAIN STREET

LODI, WI 53555

Telephone: (608) 592 - 7441**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JAMES BLOCK**Title:****Office Address:** JOHNSON BLOCK AND COMPANY, INC
6314 ODANA ROAD
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@johnsonblock.com**Date of most recent audit report:** 2/22/2002**Period covered by most recent audit:** 1/1/01 - 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR MARVIN DOLPHIN JR**Title:** UTILITY SUPERINTENDENT**Office Address:**113 S. MAIN STREET
LODI, WI 53555**Telephone:** (608) 592 - 3246**Fax Number:** (608) 592 - 3271**E-mail Address:** mdolphin@wppisys.org

Name of utility commission/committee: Lodi Utility Commission

Names of members of utility commission/committee:MIKE BILKEY
STEVE BROKISH, PRESIDENT
TIM HESSE
CHRIS MICHEL
TIM STRATTON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,204,148	2,083,740	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,481,017	1,457,775	2
Depreciation Expense (403)	212,789	145,273	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	150,515	122,607	5
Total Operating Expenses	1,844,321	1,725,655	
Net Operating Income	359,827	358,085	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	359,827	358,085	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	36,225	52,216	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	36,225	52,216	
Total Income	396,052	410,301	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	396,052	410,301	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	110,602	99,961	14
Amortization of Debt Discount and Expense (428)	6,685	4,836	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		32,143	19
Total Interest Charges	117,287	72,654	
Net Income	278,765	337,647	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,064,848	729,783	20
Balance Transferred from Income (433)	278,765	337,647	21
Miscellaneous Credits to Surplus (434)	69,255	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	5,643	2,582	25
Total Unappropriated Earned Surplus End of Year (216)	1,407,225	1,064,848	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	36,225	5
Total (Acct. 419):	36,225	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
ADJUST FOR CUMU EFFECT OF CHNGE IN ACCOUNTING - ELECTRIC	57,454	9
ADJUST FOR CUMU EFFECT OF CHNGE IN ACCOUNTING - WATER	11,801	10
Total (Acct. 434):	69,255	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
CHRISTMAS LIGHTS, BANNERS, BALL PARK, FAIRGROUND	5,643	13
Total (Acct. 439)--Debit:	5,643	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	497,073	1,707,075	0	0	2,204,148	1
Less: interdepartmental sales	1,660	18,703	0	0	20,363	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	495,413	1,688,372	0	0	2,183,785	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	71,246		71,246	1
Electric operating expenses	101,348		101,348	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,322		9,322	8
Electric utility plant accounts	92,876		92,876	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	274,792	0	274,792	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	6,877,494	6,509,468	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,878,491	1,815,059	2
Net Utility Plant	4,999,003	4,694,409	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	4,999,003	4,694,409	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	242,007	150,058	9
Total Other Property and Investments	242,007	150,058	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		263	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	827,068	411,995	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	173,254	235,682	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	75,200	92,810	18
Materials and Supplies (151-163)	100,179	130,400	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	771	1,226	21
Accrued Utility Revenues (173)	101,343		22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,277,815	872,376	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	40,829	26,717	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	40,829	26,717	
Total Assets and Other Debits	6,559,654	5,743,560	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,203,468	1,203,468	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	1,407,225	1,064,848	28
Total Proprietary Capital	2,610,693	2,268,316	
LONG-TERM DEBT			
Bonds (221-222)	2,256,348	1,816,534	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,256,348	1,816,534	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	87,929	101,374	33
Payables to Municipality (233)	54,164	63,580	34
Customer Deposits (235)			35
Taxes Accrued (236)	128,287	108,200	36
Interest Accrued (237)	18,574	15,175	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	3,406	2,744	40
Miscellaneous Current and Accrued Liabilities (242)	22,632	22,993	41
Total Current and Accrued Liabilities	314,992	314,066	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	20,128	9,074	44
Total Deferred Credits	20,128	9,074	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,357,493	1,335,570	49
Total Liabilities and Other Credits	6,559,654	5,743,560	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,329,678	0	0	3,542,162	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)				5,654	7
Total Utility Plant	3,329,678	0	0	3,547,816	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	503,744	0	0	1,374,747	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	503,744	0	0	1,374,747	
Net Utility Plant	2,825,934	0	0	2,173,069	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	457,973	1,357,086			1,815,059	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,694	149,095			212,789	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
Miscellaneous adjustments	3,823	546			4,369	12
Total credits	67,517	149,641	0	0	217,158	13
Debits during year						14
Book cost of plant retired	21,746	120,615			142,361	15
Cost of removal	0	11,365			11,365	16
Other debits (specify):						17
					0	18
Total debits	21,746	131,980	0	0	153,726	19
Balance End of Year	503,744	1,374,747	0	0	1,878,491	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			82,982		82,982	113,529	3
Total Electric Utility					82,982	113,529	

Account	Total End of Year	Amount Prior Year	
Electric utility total	82,982	113,529	1
Water utility (154)	17,197	16,871	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	100,179	130,400	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 G.O. REFUNDING BONDS	4,660	0	22,057	1
2001 MORTGAGE REVENUE BONDS	1,339	20111	18,772	2
Total			40,829	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,203,468	1
Changes during year (explain):		
NONE		2
Balance end of year	<u>1,203,468</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1992 Mortgage Revenue Bonds	10/01/1992	05/01/2002	6.00%	18,797	1
1998 GO REFUNDING BONDS	10/15/1998	10/15/2012	4.17%	417,551	2
1999 GO BONDS	09/01/1999	05/01/2019	5.12%	1,305,000	3
2001 MORTGAGE REVENUE BONDS	02/01/2001	05/01/2021	4.84%	515,000	4
Total Bonds (Account 221):				2,256,348	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 2,256,348

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	108,200	1
Accruals:		
Charged water department expense	81,776	2
Charged electric department expense	88,826	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	170,602	
Taxes paid during year:		
County, state and local taxes	128,287	6
Social Security taxes	16,564	7
PSC Remainder Assessment	2,767	8
Other (explain):		
Gross Revenues Tax	2,897	9
Total payments and other debits	150,515	
Balance end of year	128,287	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 MRB'S	338	1,389	1,548	179	1
1998 GO REFUNDING	2,992	17,502	17,616	2,878	2
1999 GO BONDS	11,845	69,883	70,180	11,548	3
2201 MRB'S		21,828	17,859	3,969	4
Subtotal	15,175	110,602	107,203	18,574	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	15,175	110,602	107,203	18,574	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	506,183	829,387	0	0	0	1,335,570	1
Add credits during year:							
For Services		13,461				13,461	2
For Mains						0	3
Other (specify):							
WATER IMPACT FEES	8,462					8,462	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	514,645	842,848	0	0	0	1,357,493	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
BOND DEPRECIATION ACCOUNT	50,000	3
1992 BOND RESERVE ACCOUNT	100,058	4
Total (Acct. 125):	150,058	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
DEBT SERVICE REDEMPTION ACCOUNT	91,949	6
Total (Acct. 128):	91,949	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,125	10
Electric	146,129	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	173,254	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	75,200	17
Total (Acct. 145):	75,200	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE FROM WATER	4,062	24
DUE FROM ELECTRIC	50,102	25
Total (Acct. 233):	54,164	
Other Deferred Credits (253):		
LOW INCOME ASSISTANCE	14,251	26
ENERGY CONSERVATION	5,877	27
Total (Acct. 253):	20,128	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,924,453	3,325,957	0	0	6,250,410	1
Materials and Supplies	17,034	98,255	0	0	115,289	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	480,858	1,365,916	0	0	1,846,774	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	510,414	836,117	0	0	1,346,531	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,950,215	1,222,179	0	0	3,172,394	
Net Operating Income	207,667	152,160	0	0	359,827	8
Net Operating Income as a percent of						
Average Net Rate Base	10.65%	12.45%	N/A	N/A	11.34%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,203,468	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,236,036	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,439,504	
Net Income		
Net Income	278,765	5
Percent Return on Proprietary Capital	11.43%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

none

3. Extensions of service.

Street construction was completed on Davis Street, which intersects with Columbus Street. During construction, 8 water services were removed (.625 pipe) and 9 water services were added (1.0 pipe).

Electric: a 1 mile stretch of Hwy 113 was rebuilt to include new poles and conductors. A new circuit for substation #2 was added. A 5000 kva transformer and recloser were added for substation #2.

4. Estimated changes in revenues due to rate changes.

A 4.09% rate increase was implemented May 2001. The annual increase was estimated to be \$69,337. Since the new rates were in effect for seven months, the increase is estimated to be \$40,500.

5. Obligations incurred or assumed, excluding commercial paper.

\$515,000 of mortgage revenue bonds were issued for Electric capital projects on 2/1/02

6. Formal proceedings with the Public Service Commission.

Rate case for Electric

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

\$69,255 is an adjustment for the cumulative effect of change in accounting for unbilled services. Prior to 2001, the utility did not accrue unbilled utility services. because of a change in the timing of billings, the amount of unbilled services increased in 2001. The utility began accruing revenue for the unbilled services in 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Reply received 11/12/02:

Dear Ms. Engelke:

Regarding the issues identified in your analytical review:

1. In the future, we will report depreciation for sewer utility meters on line 6 on page F-8 and on line 23 (d) on page W-10..

2. In the future, we will report return on meters charged to the sewer department is reported on line 10.

3. Electric account #233

Due to Municipality at 12/31/2001

Vouchers	\$ 10,790.27
Voucher - Hooper, Hwy 113 Recondutor	\$ 35,772.00
Utility Billing Activity	\$ 2,513.37
Accounts Receivable	(\$ 7,289.07)
A/R - Pole Contacts	(\$ 4,441.87)
January Payroll Accrual	\$ 12,757.18
	\$ 50,101.88

The City of Lodi and Lodi Utilities operates on a single cash account basis. The general fund accepts ownership of the cash account generating either a receivable or a liability every time a cash transaction takes place. Utility expenses are paid using cash from the general fund, which generates a liability on the Utilities' books to reimburse the general fund. Utility revenues are sometimes deposited into the general fund cash account, which generates a receivable on the Utilities' books to be transferred from the general fund. Information received after January 1, 2002 for expenses or deposits that occurred in 2001 were reported in 2001. This delay causes a balance to appear in the Payable to Municipality (00233) account at year-end.

Sincerely,
Elizabeth Frueh

Dear Ms. Frueh:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On page F-8 the sewer utility's 50 percent share of depreciation on meters should be reported on line 6 of column (b) rather than line 12 of column (b). Also, on page W-10 the sewer utility's 50 percent share of depreciation on meters should be included with annual accruals in column (d) of line 23 rather than being itemized separately in column (i) of line 23.

FINANCIAL SECTION FOOTNOTES

2. It appears that the return on meters charged to sewer department is reported on Line 11 instead of Line 10, Page W-4. In the future, please report the return on line 10. In addition, please explain why the sewer department's share of water meter taxes is not reported on Page W-6, Line 2.

3. Please provide a short description, list, etc., describing the amounts reported in Account 233, Payables to Municipality, Page F-19, described as "DUE FROM ELECTRIC". In the future, please note that this schedule requires items, even grouped, greater than \$10,000 to be fully described.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	489,697	1
Total Sales of Water	489,697	
Other Operating Revenues		
Forfeited Discounts (470)	1,396	2
Miscellaneous Service Revenues (471)	280	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,700	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,376	
Total Operating Revenues	497,073	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	18,792	8
Pumping Expenses (620-633)	29,062	9
Water Treatment Expenses (640-652)	1,874	10
Transmission and Distribution Expenses (660-678)	30,214	11
Customer Accounts Expenses (901-905)	23,913	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	53,012	14
Total Operation and Maintenance Expenses	156,867	
Other Operating Expenses		
Depreciation Expense (403)	63,694	15
Amortization Expense (404-407)		16
Taxes (408)	68,845	17
Total Other Operating Expenses	132,539	
Total Operating Expenses	289,406	
NET OPERATING INCOME	207,667	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,002	54,565	183,349	4
Commercial	111	16,993	44,579	5
Industrial	8	40,267	79,661	6
Total Metered Sales to General Customers (461)	1,121	111,825	307,589	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1,140		168,926	8
Other Sales to Public Authorities (464)	14	4,540	11,522	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	160	1,660	12
Total Sales of Water	2,277	116,525	489,697	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	168,926	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	168,926	
Forfeited Discounts (470):		
Customer late payment charges	1,396	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,396	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	280	7
Total Miscellaneous Service Revenues (471)	280	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
MISCELLANEOUS	5,700	11
Total Other Water Revenues (474)	5,700	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	18,792	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	18,792	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	18,853	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)	1,536	22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	8,673	25
Total Pumping Expenses	29,062	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	1,874	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	1,874	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	7,327	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	5,259	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	10,134	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	2,834	46
Maintenance of Meters (676)	2,513	47
Maintenance of Hydrants (677)	1,161	48
Maintenance of Miscellaneous Plant (678)	986	49
Total Transmission and Distribution Expenses	30,214	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,634	51
Customer Records and Collection Expenses (903)	19,279	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	23,913	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,012	56
Office Supplies and Expenses (921)	4,809	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	9,816	59
Property Insurance (924)	4,585	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	14,119	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	10,369	65
Rents (931)		66
Maintenance of General Plant (932)	8,302	67
Total Administrative and General Expenses	53,012	
Total Operation and Maintenance Expenses	156,867	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		62,231	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		62,231	
Social Security		5,975	3
PSC Remainder Assessment		639	4
Other (specify): NONE			5
Total tax expense		68,845	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205790				3
County tax rate	mills		4.270440				4
Local tax rate	mills		8.118450				5
School tax rate	mills		11.744170				6
Voc. school tax rate	mills		1.450550				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.789400				10
Less: state credit	mills		1.656090				11
Net tax rate	mills		24.133310				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.118450				14
Combined School Tax Rate	mills		13.194720				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.313170				17
Total Tax Rate	mills		25.789400				18
Ratio of Local and School Tax to Total	dec.		0.826431				19
Total tax net of state credit	mills		24.133310				20
Net Local and School Tax Rate	mills		19.944525				21
Utility Plant, Jan. 1	\$	3,193,682	3,193,682				22
Materials & Supplies	\$	16,871	16,871				23
Subtotal	\$	3,210,553	3,210,553				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,210,553	3,210,553				26
Assessment Ratio	dec.		0.971859				27
Assessed Value	\$	3,120,205	3,120,205				28
Net Local & School Rate	mills		19.944525				29
Tax Equiv. Computed for Current Year	\$	62,231	62,231				30
Tax Equivalent per 1994 PSC Report	\$	35,929					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	62,231					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,200		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	23,929	317,901	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	25,129	317,901	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	99,738	150,055	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	62,493	203,816	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,215		20
Total Pumping Plant	163,446	353,871	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,118	637	23
Total Water Treatment Plant	16,118	637	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	22,620		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,200	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			341,830	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	343,030	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			249,793	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			266,309	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,215	20
Total Pumping Plant	0	0	517,317	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,755	23
Total Water Treatment Plant	0	0	16,755	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			22,620	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	291,337		26
Transmission and Distribution Mains (343)	1,290,045	44,262	27
Fire Mains (344)	0		28
Services (345)	280,828	8,995	29
Meters (346)	145,254	19,758	30
Hydrants (348)	174,667	4,394	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,204,751	77,409	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	8,430	182	34
Office Furniture and Equipment (391)	8,822		35
Computer Equipment (391.1)	21,753	229	36
Transportation Equipment (392)	39,730		37
Stores Equipment (393)	388	99	38
Tools, Shop and Garage Equipment (394)	15,499	1,583	39
Laboratory Equipment (395)	9,699		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,929	76,109	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,535	4,175	44
Other Tangible Property (399)	0		45
Total General Plant	109,785	82,377	
Total utility plant in service directly assignable	2,519,229	832,195	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,519,229	832,195	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			291,337	26
Transmission and Distribution Mains (343)	12,000		1,322,307	27
Fire Mains (344)			0	28
Services (345)	2,006		287,817	29
Meters (346)	6,270		158,742	30
Hydrants (348)	1,470		177,591	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	21,746	0	2,260,414	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			8,612	34
Office Furniture and Equipment (391)			8,822	35
Computer Equipment (391.1)			21,982	36
Transportation Equipment (392)			39,730	37
Stores Equipment (393)			487	38
Tools, Shop and Garage Equipment (394)			17,082	39
Laboratory Equipment (395)			9,699	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			79,038	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			6,710	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	192,162	
Total utility plant in service directly assignable	21,746	0	3,329,678	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	21,746	0	3,329,678	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	10,000	2.94%	5,377	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	10,000		5,377	
PUMPING PLANT				
Structures and Improvements (321)	30,000	2.44%	4,264	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	25,000	4.00%	6,576	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	500	4.29%	52	15
Total Pumping Plant	55,500		10,892	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	10,000	6.00%	986	17
Total Water Treatment Plant	10,000		986	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	25,000	1.87%	5,448	19
Transmission and Distribution Mains (343)	161,873	0.93%	12,147	20
Fire Mains (344)				21
Services (345)	62,000	2.09%	5,942	22
Meters (346)	50,000	5.03%	3,822	23
Hydrants (348)	35,000	1.59%	2,802	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	333,873		30,161	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					15,377	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	15,377	
321					34,264	8
322					0	9
323					0	10
324					0	11
325					31,576	12
326					0	13
327					0	14
328					552	15
	0	0	0	0	66,392	
331					0	16
332					10,986	17
	0	0	0	0	10,986	
341					0	18
342					30,448	19
343	12,000				162,020	20
344					0	21
345	2,006				65,936	22
346	6,270			3,823	51,375	23
348	1,470				36,332	24
349					0	25
	21,746	0	0	3,823	346,111	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	3,000	2.25%	192	26
Office Furniture and Equipment (391)	5,000	5.83%	514	27
Computer Equipment (391.1)	7,000	26.67%	5,832	28
Transportation Equipment (392)	25,000	10.50%	4,172	29
Stores Equipment (393)	100	5.83%	26	30
Tools, Shop and Garage Equipment (394)	5,000	5.83%	950	31
Laboratory Equipment (395)	500	5.83%	565	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	2,000	9.17%	3,757	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	1,000	5.83%	270	36
Other Tangible Property (399)	0			37
Total General Plant	48,600		16,278	
Total accum. prov. directly assignable	457,973		63,694	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	457,973		63,694	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					3,192	26
391					5,514	27
391.1					12,832	28
392					29,172	29
393					126	30
394					5,950	31
395					1,065	32
396					0	33
397					5,757	34
397.1					0	35
398					1,270	36
399					0	37
	0	0	0	0	64,878	
	21,746	0	0	3,823	503,744	
					0	38
	21,746	0	0	3,823	503,744	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,466	7,466	1
February			6,430	6,430	2
March			6,949	6,949	3
April			6,744	6,744	4
May			7,660	7,660	5
June			11,329	11,329	6
July			23,575	23,575	7
August			16,973	16,973	8
September			16,376	16,376	9
October			9,650	9,650	10
November			7,320	7,320	11
December			7,459	7,459	12
Total annual pumpage	0	0	127,931	127,931	
Less: Water sold				116,525	13
Volume pumped but not sold				11,406	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				683	16
Volume related to equipment/system malfunction				365	17
Non-utility volume NOT included in water sales				300	18
Total volume not sold but accounted for				1,348	19
Volume pumped but unaccounted for				10,058	20
Percent of water lost				8%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,179	23
Date of maximum: 7/13/2001					24
Cause of maximum:					25
Lodi Canning Company					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				101	26
Date of minimum: 6/18/2001					27
Total KWH used for pumping for the year				283,600	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COLUMBUS STREET	2	334	12	137,000	Yes	1
CHESTNUT/STRANGWAY	3	300	30	177,000	Yes	2
SAUK STREET	4	406	14	35,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	COLUMBUS	COLUMBUS	STRANGWAY	2
Purpose	P	B	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	PEERLESS	GOULDS	5
Year Installed	1935	1986	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	500	1,000	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	MARATHON	GENERAL ELECTRIC	9
Year Installed	1935	1986	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	50	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4			14
Location	SAUK STREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	2000			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	TRIC MOTOR INTERNTL 549			22
Year Installed	2000			23
Type	ELECTRIC			24
Horsepower	125			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1951	1962	1999	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	184	92	65	10
Total capacity in gallons (actual)	175,000	146,000	200,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	588	0	0	0	588
M	D	3.000	485	0	485	0	0
M	D	4.000	19,811	0	0	0	19,811
M	D	6.000	29,479	24	0	0	29,503
M	D	8.000	26,050	491	0	0	26,541
M	D	10.000	3,616	0	0	0	3,616
M	D	12.000	8,696	0	0	0	8,696
Total Within Municipality			88,725	515	485	0	88,755
Total Utility			88,725	515	485	0	88,755

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.375	10	0	0	0	10		1
L	0.625	203	0	8	0	195		2
M	0.750	334	0	0	0	334		3
M	1.000	388	9	0	0	397	13	4
M	1.250	4	0	0	0	4		5
M	1.500	40	0	0	0	40		6
M	2.000	25	0	0	0	25	4	7
M	4.000	2	0	0	0	2		8
M	6.000	1	0	0	0	1		9
Total Utility		1,007	9	8	0	1,008	17	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,133	85	78		1,140	66	1
1.000	28	0	0	0	28	0	2
1.250	3	1	0	0	4	0	3
1.500	8	0	0	0	8	4	4
2.000	15	0	0	0	15	4	5
3.000	5	0	0	0	5	5	6
4.000	0	0	0	0	0	0	7
6.000	1	0	0	0	1	1	8
8.000	0	1	0	0	1	1	9
10.000	0	1			1	1	10
Total:	1,193	88	78	0	1,203	82	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	995	100	5	3	0	37	1,140	1
1.000	6	18	1	3	0	0	28	2
1.250	0	1	0	0	0	3	4	3
1.500	0	6	0	0	0	2	8	4
2.000		5	1	8	0	1	15	5
3.000		0	0	5	0	0	5	6
4.000		0	0	0	0	0	0	7
6.000		0	1	0	0	0	1	8
8.000		0	0	0	1	0	1	9
10.000		0			1		1	10
Total:	1,001	130	8	19	2	43	1,203	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	143	3	1		145	2
Total Fire Hydrants	143	3	1	0	145	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	145
Number of distribution system valves end of year:	386
Number of distribution valves operated during year:	386

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Pumping expenses increased between 2000 and 2001 for two primary reasons:

1. The new well had air problems and we were required to perform test pumping for 24 hours a day for approximately 30 days.
2. The bearings in the pump at the strangeway well failed. The Utility spent \$8700 to pull the pump, install a temporary pump, fix the assembly and bowl, install the pump and televise the well.

Water Utility Plant in Service (Page W-08)

Well house #4 was completed in 2001. The costs of the well house are split between accounts 314, 321, and 325.

Water Mains (Page W-17)

Additions were financed from cash reserves. No assessments were made against property owners.

Water Services (Page W-18)

Additions were financed with cash reserves. No assessments were made against property owners.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,693,521	1
Total Sales of Electricity	1,693,521	
Other Operating Revenues		
Forfeited Discounts (450)	3,680	2
Miscellaneous Service Revenues (451)	5,349	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,525	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	0	7
Total Other Operating Revenues	13,554	
Total Operating Revenues	1,707,075	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	1,121,020	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	49,494	10
Customer Accounts Expenses (901-905)	47,201	11
Sales Expenses (911-916)	0	12
Administrative and General Expenses (920-932)	106,435	13
Total Operation and Maintenance Expenses	1,324,150	
Other Expenses		
Depreciation Expense (403)	149,095	14
Amortization Expense (404-407)		15
Taxes (408)	81,670	16
Total Other Expenses	230,765	
Total Operating Expenses	1,554,915	
NET OPERATING INCOME	152,160	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	3,680	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	3,680	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	5,349	3
Total Miscellaneous Service Revenues (451)	5,349	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENT	4,525	5
Total Rent from Electric Property (454)	4,525	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	1,121,020	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	1,121,020	
Total Power Production Expenses	1,121,020	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	3,429	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	5,399	52
Overhead Line Expenses (583)		53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	1,749	55
Meter Expenses (586)	318	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)		58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	9,674	63
Maintenance of Underground Lines (594)		64
Maintenance of Line Transformers (595)	7,931	65
Maintenance of Street Lighting and Signal Systems (596)	3,208	66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)	17,786	68
Total Distribution Expenses	49,494	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	6,936	70
Customer Records and Collection Expenses (903)	40,265	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	47,201	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>0</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,013	78
Office Supplies and Expenses (921)	10,308	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	17,019	81
Property Insurance (924)	8,001	82
Injuries and Damages (925)		83
Employee Pensions and Benefits (926)	30,002	84
Regulatory Commission Expenses (928)	4,355	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	23,891	87
Rents (931)		88
Maintenance of General Plant (932)	11,846	89
Total Administrative and General Expenses	<u>106,435</u>	
Total Operation and Maintenance Expenses	<u><u>1,324,150</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		66,056	1
Social Security		10,589	2
Wisconsin Gross Receipts Tax		2,897	3
PSC Remainder Assessment		2,128	4
Other (specify): NONE			5
Total tax expense		81,670	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205790				3
County tax rate	mills		4.270440				4
Local tax rate	mills		8.118450				5
School tax rate	mills		11.744170				6
Voc. school tax rate	mills		1.450550				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.789400				10
Less: state credit	mills		1.656090				11
Net tax rate	mills		24.133310				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.118450				14
Combined School Tax Rate	mills		13.194720				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.313170				17
Total Tax Rate	mills		25.789400				18
Ratio of Local and School Tax to Total	dec.		0.826431				19
Total tax net of state credit	mills		24.133310				20
Net Local and School Tax Rate	mills		19.944525				21
Utility Plant, Jan. 1	\$	3,315,785	3,315,785				22
Materials & Supplies	\$	113,529	113,529				23
Subtotal	\$	3,429,314	3,429,314				24
Less: Plant Outside Limits	\$	21,433	21,433				25
Taxable Assets	\$	3,407,881	3,407,881				26
Assessment Ratio	dec.		0.971859				27
Assessed Value	\$	3,311,980	3,311,980				28
Net Local & School Rate	mills		19.944525				29
Tax Equiv. Computed for Current Year	\$	66,056	66,056				30
Tax Equivalent per 1994 PSC Report	\$	49,343					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	66,056					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	49,111		34
Structures and Improvements (361)	3,307		35
Station Equipment (362)	327,354	113,225	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	430,425	175,237	38
Overhead Conductors and Devices (365)	379,438	122,856	39
Underground Conduit (366)	14,295		40
Underground Conductors and Devices (367)	529,860	18,495	41
Line Transformers (368)	480,512	43,529	42
Services (369)	284,006	11,359	43
Meters (370)	103,423	11,086	44
Installations on Customers' Premises (371)	19,116		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	113,515	99	47
Total Distribution Plant	2,734,362	495,886	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	27,559	241	49
Office Furniture and Equipment (391)	21,940		50
Computer Equipment (391.1)	28,040	343	51
Transportation Equipment (392)	238,899	44,000	52
Stores Equipment (393)	1,236		53
Tools, Shop and Garage Equipment (394)	46,714	4,271	54
Laboratory Equipment (395)	3,142		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	5,774	251	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			49,111 34
Structures and Improvements (361)			3,307 35
Station Equipment (362)			440,579 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	65,485		540,177 38
Overhead Conductors and Devices (365)	10,000		492,294 39
Underground Conduit (366)			14,295 40
Underground Conductors and Devices (367)	937		547,418 41
Line Transformers (368)	40,980		483,061 42
Services (369)	785		294,580 43
Meters (370)	2,423		112,086 44
Installations on Customers' Premises (371)			19,116 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			113,614 47
Total Distribution Plant	120,610	0	3,109,638
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			27,800 49
Office Furniture and Equipment (391)			21,940 50
Computer Equipment (391.1)	5		28,378 51
Transportation Equipment (392)			282,899 52
Stores Equipment (393)			1,236 53
Tools, Shop and Garage Equipment (394)			50,985 54
Laboratory Equipment (395)			3,142 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			6,025 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	2,086	8,033	58
Other Tangible Property (399)	0		59
Total General Plant	375,390	57,139	
Total utility plant in service directly assignable	3,109,752	553,025	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 3,109,752	 553,025	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			10,119 58
Other Tangible Property (399)			0 59
Total General Plant	5	0	432,524
Total utility plant in service directly assignable	120,615	0	3,542,162
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	120,615	0	3,542,162

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,000	2.90%	96	27
Station Equipment (362)	125,000	3.10%	11,903	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	190,000	3.90%	18,928	30
Overhead Conductors and Devices (365)	150,000	3.20%	13,948	31
Underground Conduit (366)	1,000	2.50%	504	32
Underground Conductors and Devices (367)	180,000	3.30%	17,582	33
Line Transformers (368)	219,486	3.20%	15,425	34
Services (369)	145,000	4.40%	12,729	35
Meters (370)	65,000	3.60%	3,879	36
Installations on Customers' Premises (371)	12,000	5.50%	1,051	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	70,000	4.10%	4,655	39
Total Distribution Plant	1,158,486		100,700	
GENERAL PLANT				
Structures and Improvements (390)	8,000	2.50%	692	40
Office Furniture and Equipment (391)	12,000	5.40%	1,185	41
Computer Equipment (391.1)	22,000	14.30%	4,035	42
Transportation Equipment (392)	125,000	15.00%	39,135	43
Stores Equipment (393)	500	4.00%	49	44
Tools, Shop and Garage Equipment (394)	25,000	5.00%	2,442	45
Laboratory Equipment (395)	1,500	5.00%	157	46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	4,000	6.70%	395	48
Miscellaneous Equipment (398)	600	5.00%	305	49
Other Tangible Property (399)	0			50
Total General Plant	198,600		48,395	
Total accum. prov. directly assignable	1,357,086		149,095	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					1,096	27
362					136,903	28
363					0	29
364	65,485	11,365		60	132,138	30
365	10,000				153,948	31
366					1,504	32
367	937				196,645	33
368	40,980			480	194,411	34
369	785				156,944	35
370	2,423			1	66,457	36
371					13,051	37
372					0	38
373				1	74,656	39
	120,610	11,365	0	542	1,127,753	
390					8,692	40
391					13,185	41
391.1	5			4	26,034	42
392					164,135	43
393					549	44
394					27,442	45
395					1,657	46
396					0	47
397					4,395	48
398					905	49
399					0	50
	5	0	0	4	246,994	
	120,615	11,365	0	546	1,374,747	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department				51
Total accum. prov. for depreciation	<u>1,357,086</u>		<u>149,095</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	120,615	11,365	0	546	1,374,747

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		25.80
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)		7.80
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
Total	1	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	20	7
Nonfarm	106	8
Total	126	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	126	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	4,266	Wednesday	01/03/2001	18:00	2,354
February	02	4,267	Monday	02/26/2001	19:00	2,135
March	03	4,058	Monday	03/05/2001	19:00	2,209
April	04	4,115	Monday	04/30/2001	15:00	2,033
May	05	4,708	Thursday	05/17/2001	15:00	2,150
June	06	5,591	Wednesday	06/27/2001	15:00	2,371
July	07	6,565	Tuesday	07/31/2001	17:00	2,934
August	08	6,967	Tuesday	08/07/2001	18:00	2,855
September	09	5,352	Friday	09/07/2001	12:00	2,255
October	10	4,180	Wednesday	10/03/2001	12:00	2,155
November	11	4,107	Tuesday	11/27/2001	18:00	2,056
December	12	4,388	Wednesday	12/05/2001	18:00	2,336
Total		58,564				27,843

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WISCONSIN PUBLIC POWER, INC

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		27,844	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		27,844	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		26,157	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		3	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		11	22
Total Used by Company		14	23
Total Sold and Used		26,171	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,673	27
Total Energy Losses		1,673	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		6.0085%	29
Total Disposition of Energy		27,844	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	1,283	10,487	1
Total Sales for Residential Sales		1,283	10,487	
Commercial & Industrial				
GENERAL SALES & POWER	CG-1	229	15,381	2
Total Sales for Commercial & Industrial		229	15,381	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	3	289	3
Total Sales for Public Street & Highway Lighting		3	289	
Sales for Resale				
NONE				4
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,515	26,157	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		732,389	14,139	746,528	1
0	0	732,389	14,139	746,528	
32,154	44,794	888,183	19,174	907,357	2
32,154	44,794	888,183	19,174	907,357	
		39,711	(75)	39,636	3
0	0	39,711	(75)	39,636	
				0	4
0	0	0	0	0	
32,154	44,794	1,660,283	33,238	1,693,521	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	SUBSTATIONS		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69000		4
Point of Metering	Substations		5
Total of 12 Monthly Maximum Demands -- kW	58,773		6
Average load factor	64.8909%		7
Total Cost of Purchased Power	1,121,019		8
Average cost per kWh	0.0403		9
On-Peak Hours (if applicable)	8am-10pm		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	1,172	1,182	12
February	1,059	1,075	13
March	1,099	1,110	14
April	1,031	1,002	15
May	1,134	1,017	16
June	1,224	1,147	17
July	1,426	1,508	18
August	1,523	1,331	19
September	1,065	1,190	20
October	1,156	999	21
November	1,043	1,013	22
December	1,058	1,277	23
Total kWh (000)	13,990	13,851	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	Lodi	Lodi-Ind 1			1
Voltage--High Side	4,160	4,160			2
Voltage--Low Side	2,400	2,400			3
Num. Main Transformers in Operation	1	1			4
Capacity of Transformers in kVA	5,000	5,000			5
Number of Spare Transformers on Hand	0	0			6
15-Minute Maximum Demand in kW	3,952	3,055			7
Dt and Hr of Such Maximum Demand	08/07/2001	08/07/2001			8
	18:00	18:00			9
Kwh Output	3,952	3,055			10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,725	504	19,244	1
Acquired during year	52	47	565	2
Total	1,777	551	19,809	3
Retired during year	78	50	983	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,699	501	18,826	6
Number end of year accounted for as follows:				7
In customers' use	1,673	462	16,564	8
In utility's use	5	5	375	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	21	34	1,887	12
Total end of year	1,699	501	18,826	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Total		0	0	
Ornamental				
Mercury Vapor	175	9	7,317	2
Mercury Vapor	400	10	18,340	3
Sodium Vapor	70	10	3,240	4
Sodium Vapor	100	56	27,160	5
Sodium Vapor	150	40	34,560	6
Sodium Vapor	250	24	26,112	7
Total		149	116,729	
Other				
Mercury Vapor	175	39	31,707	8
Mercury Vapor	400	1	1,834	9
Sodium Vapor	100	82	39,770	10
Sodium Vapor	150	67	57,888	11
Sodium Vapor	250	13	14,144	12
Total		202	145,343	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Distribution expenses decreased between 2000 and 2001 because of reduced maintenance of overhead lines. In 2000, we spent \$41,600 for maintenance of overhead lines. In 2001, we spent \$9,700 for maintenance of overhead lines. In 2001, the focus of our efforts were on capital projects rather than maintenance.

Electric Utility Plant in Service (Page E-06)

Accounts 364 and 365 - the Utility rebuilt a 1 mile stretch of Hwy 113 to include new poles and conductors. A new circuit for substation #2 was added

Account 362 - a 5000 kva transformer was replaced and a recloser added for substation #2.
